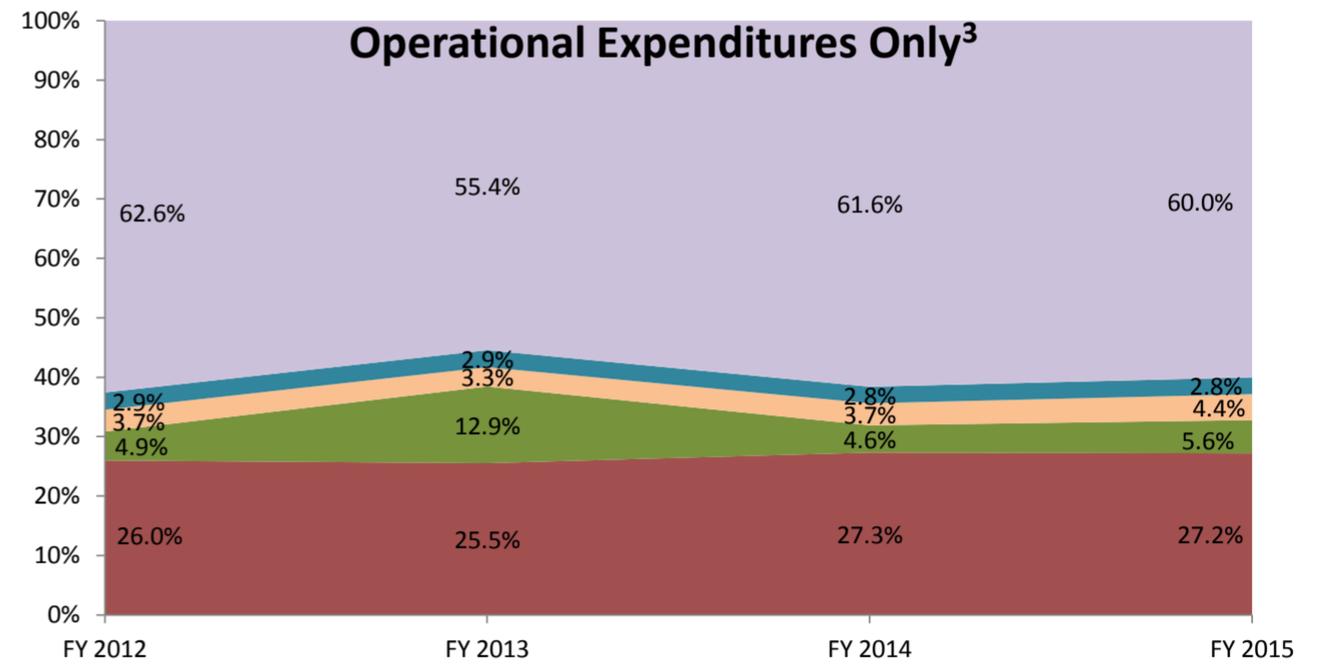
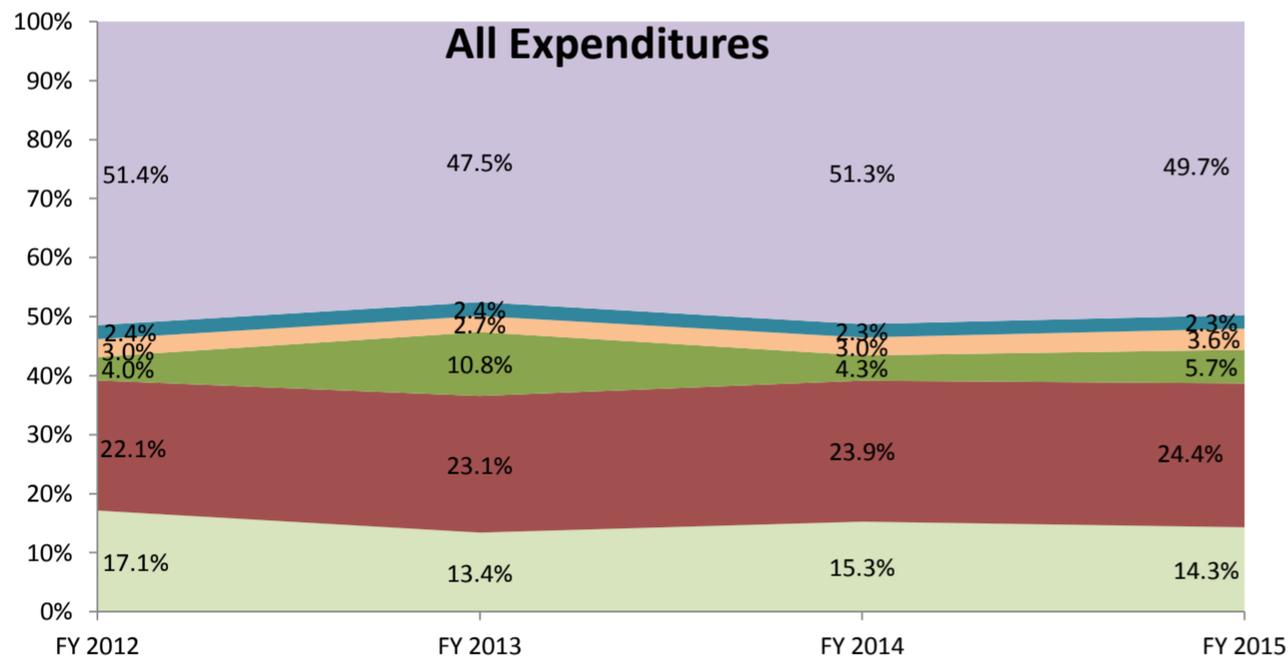


School Corporation Expenditures by Account
Biannual Financial Report Data
West Washington School Corp (8220)

Instructional Expenditures												
	FY 2006 ¹		FY 2009 ²		FY 2012		FY 2013		FY 2014		FY 2015	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Student Academic Achievement	\$5,562,473	54.9%	\$5,257,990	52.8%	\$5,025,484	51.4%	\$4,915,680	47.5%	\$4,981,765	51.3%	\$4,950,505	49.7%
Student Instructional Support	\$493,657	4.9%	\$489,014	4.9%	\$526,349	5.4%	\$525,743	5.1%	\$514,580	5.3%	\$585,299	5.9%
Total	\$6,056,130	59.8%	\$5,747,003	57.7%	\$5,551,833	56.8%	\$5,441,422	52.6%	\$5,496,345	56.6%	\$5,535,804	55.6%

Non Instructional Expenditures												
	FY 2006 ¹		FY 2009 ²		FY 2012		FY 2013		FY 2014		FY 2015	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Overhead and Operational	\$2,104,957	20.8%	\$2,590,387	26.0%	\$2,542,872	26.0%	\$3,512,871	34.0%	\$2,737,534	28.2%	\$2,994,071	30.1%
Non Operational	\$1,964,148	19.4%	\$1,616,520	16.2%	\$1,674,312	17.1%	\$1,387,164	13.4%	\$1,482,838	15.3%	\$1,424,337	14.3%
Not Categorized	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
Total	\$4,069,105	40.2%	\$4,206,907	42.3%	\$4,217,184	43.2%	\$4,900,035	47.4%	\$4,220,372	43.4%	\$4,418,408	44.4%

Grand Total	\$10,125,234	\$9,953,910	\$9,769,016	\$10,341,457	\$9,716,717	\$9,954,212
--------------------	---------------------	--------------------	--------------------	---------------------	--------------------	--------------------



- Non Operational
- Other Overhead and Operational
- Other Student Instructional Support
- Corporation Administration
- School Administration
- Student Academic Achievement

- Other Overhead and Operational
- Other Student Instructional Support
- Corporation Administration
- School Administration
- Student Academic Achievement

Note 1: FY 2006 is included per IC 20-42.5-3-5. The Prorated by Fund accounts are included in the appropriate expenditure category.

Note 2: FY 2009 is included because it is the first year that the State Board of Accounts used the Accounting and Financial Regulatory Reporting Manual that is currently in place.

Note 3: Operational expenditures exclude: Non Operational expenditure type, Property object codes, and Adult/Continuing Education accounts.

School Corporation Expenditures by Account
Biannual Financial Report Data
West Washington School Corp (8220)

Account							Percent Change		
			FY 2006	FY 2009	FY 2014	FY 2015	2006 to 2015	2009 to 2015	2014 to 2015
Student Academic Achievement									
11050	Regular Programs	Full Day Kindergarten	\$209,494	\$278,727	\$301,464	\$243,531	16.2%	-12.6%	-19.2%
11100	Regular Programs	Elementary	\$1,917,875	\$2,056,954	\$1,842,299	\$1,897,478	-1.1%	-7.8%	3.0%
11300	Regular Programs	High School	\$1,288,173	\$1,725,299	\$1,601,640	\$1,579,982	22.7%	-8.4%	-1.4%
11420	Regular Programs	Vocational Education - Agriculture B	\$43,582	\$68,717	\$79,936	\$77,312	77.4%	12.5%	-3.3%
11450	Regular Programs	Vocational Education - Consumer and Homemaking	\$35,817	\$50,021	\$71,786	\$63,010	75.9%	26.0%	-12.2%
11590	Regular Programs	Vocational Education - Other Vocational Ed. Programs	\$0	\$0	\$3,664	\$7,241	NA	NA	97.6%
11630	Regular Programs	Alternative Education Programs - High School	\$0	\$0	\$43,526	\$45,022	NA	NA	3.4%
12110	Special Programs	Gifted and Talented - Gifted And Talented	\$17,305	\$29,392	\$23,125	\$23,538	36.0%	-19.9%	1.8%
12210	Special Programs	Mental Disabilities - Mild Mental Disabilities	\$115,646	\$144,753	\$80,422	\$146,363	26.6%	1.1%	82.0%
12350	Special Programs	Physical Impairment - Homebound	\$1,944	\$0	\$665	\$59	-97.0%	NA	-91.1%
12510	Special Programs	Culturally Different - Communication Disorders	\$34,037	\$0	\$0	\$0	NA	NA	NA
12710	Special Programs	Equal Opportunity At Risk	\$0	\$10,000	\$0	\$0	NA	NA	NA
12810	Special Programs	Special Education Preschool	\$0	\$0	\$35,296	\$36,255	NA	NA	2.7%
12900	Special Programs	Other Special Programs	\$4,268	\$3,504	\$0	\$0	NA	NA	NA
14100	Summer School Programs	Elementary	\$90	\$204	\$0	\$0	NA	NA	NA
14300	Summer School Programs	High School	\$20,465	\$13,341	\$0	\$0	NA	NA	NA
16100	Remediation	Remediation Testing	\$13,454	\$18,456	\$5,926	\$5,996	-55.4%	-67.5%	1.2%
16200	Remediation	Preventive Remediation	\$17,332	\$508	\$0	\$7,700	-55.6%	1414.8%	NA
17300	Pay. to Other Gov. Units in State	Area Vocat. School (Part. Share)	\$242,109	\$268,345	\$292,845	\$297,514	22.9%	10.9%	1.6%
17400	Pay. to Other Gov. Units in State	Joint Services and Supply - Special Ed.	\$263,748	\$320,955	\$324,159	\$303,877	15.2%	-5.3%	-6.3%
17900	Pay. to Other Gov. Units in State	Other	\$0	\$0	\$0	\$1,000	NA	NA	NA
22120	Instruction	Imp. of Instruction - Instruction and Curriculum Dev.	\$402	\$31,969	\$16,878	\$6,414	1497.1%	-79.9%	-62.0%
22130	Instruction	Imp. of Instruction - Instructional Staff Training	\$0	\$0	\$8,208	\$17,877	NA	NA	117.8%
22190	Instruction	Imp. of Instruction - Other Imp. of Instruct. Services	\$0	\$0	\$0	\$75	NA	NA	NA
22220	Instruction	Library/Media Services - School Library	\$135,860	\$119,458	\$93,458	\$112,709	-17.0%	-5.6%	20.6%
22230	Instruction	Library/Media Services - Audiovisual	\$2,459	\$102	\$0	\$0	NA	NA	NA
22310	Instruction	Instruc. Related Tech. - Tech. Service Supervision and Admin.	\$0	\$0	\$500	\$0	NA	NA	NA
22320	Instruction	Instruc. Related Tech. - Student Learning Centers	\$0	\$0	\$1,635	\$0	NA	NA	NA
22360	Instruction	Instruc. Related Tech. - Network Support	\$0	\$0	\$8,093	\$3,480	NA	NA	-57.0%
22370	Instruction	Instruc. Related Tech. - Hardware Maintenance and Support	\$0	\$0	\$74,939	\$9,178	NA	NA	-87.8%
22900	Instruction	Other Support Service - Instruct. Staff	\$0	\$3,230	\$0	\$0	NA	NA	NA
25520	Central Services	Textbks. for Rent/Resale - Textbks., Workbooks, & Repairs	\$132,249	\$114,054	\$67,876	\$10,331	-92.2%	-90.9%	-84.8%
25525	Central Services	Textbks. for Rent/Resale - Computers in Lieu of Textbooks	\$0	\$0	\$0	\$40,772	NA	NA	NA
25540	Central Services	Textbks. for Rent/Resale - Other Textbook Rental Service	\$0	\$0	\$0	\$530	NA	NA	NA
25570	Central Services	Textbks. for Rent/Resale - Materials and Supplies	\$0	\$0	\$3,425	\$13,260	NA	NA	287.2%
26497	NA	Teachers Retir. Fund - 07 Acct. Code	\$201,885	\$0	\$0	\$0	NA	NA	NA
Student Academic Achievement Total			\$4,698,194	\$5,257,990	\$4,981,765	\$4,950,505	5.4%	-5.8%	-0.6%
Student Instructional Support									
21220	Students	Guidance Services - Counseling Services	\$127,670	\$140,614	\$153,799	\$163,944	28.4%	16.6%	6.6%
21240	Students	Guidance Services - Information Services	\$15,359	\$4,406	\$0	\$0	NA	NA	NA
21340	Students	Health Services - Nurse Services	\$48,869	\$60,315	\$65,797	\$65,425	33.9%	8.5%	-0.6%
21510	Students	Speech Path. & Audio. Serv. - Service Area Direction	\$1,179	\$0	\$0	\$0	NA	NA	NA
21810	Students	Special Ed. Administration - Service Area Direction	\$0	\$0	\$0	\$80	NA	NA	NA
24100	School Administration	Office of The Principal	\$220,642	\$283,678	\$294,805	\$355,685	61.2%	25.4%	20.7%
24900	School Administration	Other Support Services - School Admin.	\$0	\$0	\$180	\$165	NA	NA	-8.3%
Student Instructional Support Total			\$413,719	\$489,014	\$514,580	\$585,299	41.5%	19.7%	13.7%
Overhead and Operational									
23110	General Administration	Board of Education - Service Area Direction	\$14,190	\$29,531	\$34,587	\$31,579	122.6%	6.9%	-8.7%
23120	General Administration	Board of Education - Service Area Assistants	\$49,987	\$67,435	\$10,561	\$4,772	-90.5%	-92.9%	-54.8%
23150	General Administration	Board of Education - Legal Services	\$3,675	\$2,836	\$3,544	\$5,213	41.8%	83.8%	47.1%

School Corporation Expenditures by Account
Biannual Financial Report Data
West Washington School Corp (8220)

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change				
					2006 to 2015	2009 to 2015	2014 to 2015		
23160	General Administration	Board of Education - Promotion Expenses	\$3,309	\$2,675	\$5,159	\$12,468	276.8%	366.0%	141.7%
23190	General Administration	Board of Education - Other Governing Body Services	\$4,356	\$6,302	\$4,325	\$2,939	-32.5%	-53.4%	-32.0%
23210	General Administration	Executive Administration - Office of The Superintendent	\$131,683	\$189,830	\$172,618	\$166,292	26.3%	-12.4%	-3.7%
23230	General Administration	Executive Administration - Staff Relations and Negotiations	\$0	\$1,500	\$0	\$1,800	NA	20.0%	NA
25150	Central Services	Fiscal Services - Payroll Services	\$0	\$0	\$32,176	\$44,087	NA	NA	37.0%
25160	Central Services	Fiscal Services - Financial Accounting	\$0	\$0	\$40,548	\$48,161	NA	NA	18.8%
25191	Central Services	Fiscal Services - Other - Refund of Revenue	\$0	\$0	\$710	\$3,570	NA	NA	402.8%
25193	Central Services	Fiscal Services - Other - Printed Forms	\$0	\$0	\$267	\$2,032	NA	NA	660.7%
25195	Central Services	Fiscal Services - Other - Bank Account Service Charge	\$0	\$412	\$1,095	\$885	NA	114.7%	-19.2%
25196	Central Services	Fiscal Services - Other - Cash Change	\$0	\$0	\$1,181	\$900	NA	NA	-23.8%
25199	Central Services	Fiscal Services - Other - Other	\$0	\$0	\$172	\$799	NA	NA	364.8%
25400	Central Services	Planning, Research, Dev. and Evaluation	\$1,559	\$2,627	\$2,646	\$0	NA	NA	NA
25790	Central Services	Personnel Services - Other Personnel Services	\$0	\$8,266	\$0	\$0	NA	NA	NA
25810	Central Services	Admin. Tech. Services - Tech. Serv. Sup. & Admin.	\$0	\$0	\$47,855	\$114,548	NA	NA	139.4%
25840	Central Services	Admin. Tech. Services - Systems Operations	\$0	\$0	\$10,216	\$0	NA	NA	NA
25850	Central Services	Admin. Tech. Services - Network Support	\$0	\$0	\$43,117	\$108,724	NA	NA	152.2%
25860	Central Services	Admin. Tech. Services - Hardware Maintenance And Support	\$0	\$0	\$5,195	\$17,571	NA	NA	238.2%
25870	Central Services	Admin. Tech. Services - PD Costs For Admin. Tech. Pers.	\$0	\$0	\$0	\$846	NA	NA	NA
26200	Oper. & Maint. of Plant Serv.	Maintenance of Buildings	\$706,648	\$915,418	\$1,072,614	\$1,001,623	41.7%	9.4%	-6.6%
26300	Oper. & Maint. of Plant Serv.	Maintenance of Grounds	\$12,882	\$68,069	\$16,207	\$57,354	345.2%	-15.7%	253.9%
26400	Oper. & Maint. of Plant Serv.	Maintenance of Equipment	\$112,303	\$105,771	\$14,421	\$31,392	-72.0%	-70.3%	117.7%
26495	Category not Specified	Supp., Cent., Oth. Staff Serv.; Off. Bonds - 07 Acc. Code	\$1,550	\$0	\$0	\$0	NA	NA	NA
26500	Oper. & Maint. of Plant Serv.	Vehicle Maintenance (not buses)	\$0	\$0	\$448	\$1,525	NA	NA	240.1%
26600	Oper. & Maint. of Plant Serv.	Security Services	\$0	\$0	\$33,067	\$64,266	NA	NA	94.3%
26700	Oper. & Maint. of Plant Serv.	Insurance	\$63,174	\$58,036	\$53,327	\$76,304	20.8%	31.5%	43.1%
26800	Oper. & Maint. of Plant Serv.	Other Op. and Maintenance of Plant	\$0	\$0	\$426	\$606	NA	NA	42.3%
27100	Student Transportation	Vehicle Operation	\$233,213	\$317,975	\$355,354	\$380,318	63.1%	19.6%	7.0%
27200	Student Transportation	Monitoring Services	\$0	\$0	\$22,574	\$27,330	NA	NA	21.1%
27300	Student Transportation	Vehicle Servicing and Maintenance	\$129,691	\$217,794	\$188,764	\$173,862	34.1%	-20.2%	-7.9%
27400	Student Transportation	Purchase of School Buses	\$89,003	\$162,734	\$83,184	\$172,301	93.6%	5.9%	107.1%
27500	Student Transportation	Insurance on Buses	\$9,549	\$12,472	\$37,259	\$16,998	78.0%	36.3%	-54.4%
27700	Student Transportation	Contracted Transportation Services	\$41,084	\$6,061	\$0	\$0	NA	NA	NA
27900	Student Transportation	Other Student Transportation Services	\$0	\$891	\$16,637	\$14,824	NA	1563.7%	-10.9%
27910	Student Transportation	Bus Driver Training	\$399	\$928	\$1,409	\$1,027	157.3%	10.6%	-27.1%
31100	Food Services Operations	Service Area Direction	\$16,197	\$31,888	\$44,492	\$43,169	166.5%	35.4%	-3.0%
31200	Food Services Operations	Food Preparation and Dispensing	\$282,970	\$380,936	\$184,771	\$150,268	-46.9%	-60.6%	-18.7%
31400	Food Services Operations	Food Purchases	\$0	\$0	\$196,610	\$213,720	NA	NA	8.7%
Overhead and Operational Total			\$1,907,420	\$2,590,387	\$2,737,534	\$2,994,071	57.0%	15.6%	9.4%
Non Operational									
33100	Community Service Operations	Direction of Community Services	\$4,213	\$2,509	\$427	\$0	NA	NA	NA
33200	Category not Specified	Community Recreation	\$2,268	\$2,601	\$9,367	\$10,018	341.7%	285.1%	6.9%
33400	Category not Specified	Athletic Coaches	\$92,836	\$102,531	\$109,490	\$114,143	23.0%	11.3%	4.2%
33990	Other Community Services	Other	\$60	\$0	\$0	\$1,987	3191.4%	NA	NA
43000	Category not Specified	Professional Services	\$552	\$0	\$0	\$0	NA	NA	NA
45100	Building Acq., Const. and Impr.	Building Acquisition, Const. and Improv.	\$37,270	\$108,888	\$33,020	\$39,077	4.8%	-64.1%	18.3%
45400	Building Acq., Const. and Impr.	Sports Facilities	\$0	\$0	\$52,623	\$55,325	NA	NA	5.1%
45500	Building Acq., Const. and Impr.	Rent of Build., Facilities, and Equip.	\$0	\$0	\$11,522	\$12,851	NA	NA	11.5%
46000	Category not Specified	Purchase of Moveable Equipment	\$0	\$0	\$3,109	\$14,489	NA	NA	366.1%
47000	Category not Specified	Purchase of Mobile or Fixed Equipment	\$83,204	\$86,970	\$44,210	\$51,326	-38.3%	-41.0%	16.1%
49000	Category not Specified	Other Facilities Acq. and Construction	\$2,583	\$6,066	\$0	\$0	NA	NA	NA
51100	Principal on Debt	Bonds	\$115,000	\$130,000	\$160,000	\$170,000	47.8%	30.8%	6.3%
51600	Principal on Debt	Other DLGF Approved Debt	\$0	\$0	\$4,805	\$0	NA	NA	NA
52100	Interest on Debt	Bonds	\$109,720	\$96,688	\$63,629	\$55,396	-49.5%	-42.7%	-12.9%

School Corporation Expenditures by Account
Biannual Financial Report Data
West Washington School Corp (8220)

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change		
					2006 to 2015	2009 to 2015	2014 to 2015
53100 Lease Rental Buildings-Principal	(\$163,983)	\$14,755	\$0	\$0	NA	NA	NA
54100 Advancements and Obligations Veterans' Memorial Fund - Principal	\$1,178	\$0	\$0	\$0	NA	NA	NA
54200 Advancements and Obligations Common School Fund - Principal	\$1,056,246	\$346,421	\$366,752	\$345,331	-67.3%	-0.3%	-5.8%
54250 Advancements and Obligations Common School Fund - Interest	\$0	\$252,289	\$182,314	\$81,946	NA	-67.5%	-55.1%
54300 Advancements and Obligations Civil Aid Bond Obligations - Principal	\$593,090	\$441,571	\$441,571	\$441,571	-25.5%	0.0%	0.0%
60700 Category not Specified Scholarships	\$10,256	\$25,232	\$0	\$30,876	201.1%	22.4%	NA
Non Operational Total	\$1,944,492	\$1,616,520	\$1,482,838	\$1,424,337	-26.8%	-11.9%	-3.9%
Prorated by Fund							
26491 NA PERF - Academic Achievement	\$48,481	\$0	\$0	\$0	NA	NA	NA
26491 NA PERF - Instructional Support	\$5,208	\$0	\$0	\$0	NA	NA	NA
26491 NA PERF - Overhead and Operational	\$17,282	\$0	\$0	\$0	NA	NA	NA
26491 NA PERF - Non Operational	\$1,271	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Academic Achievement	\$272,592	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Instructional Support	\$28,013	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Overhead and Operational	\$62,963	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Non Operational	\$6,837	\$0	\$0	\$0	NA	NA	NA
26493 NA Workman's Compensation - Academic Achievement	\$18,684	\$0	\$0	\$0	NA	NA	NA
26493 NA Workman's Compensation - Instructional Support	\$2,183	\$0	\$0	\$0	NA	NA	NA
26493 NA Workman's Compensation - Overhead and Operational	\$2,619	\$0	\$0	\$0	NA	NA	NA
26493 NA Workman's Compensation - Non Operational	\$523	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Academic Achievement	\$413,522	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Instructional Support	\$44,224	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Overhead and Operational	\$114,311	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Non Operational	\$10,950	\$0	\$0	\$0	NA	NA	NA
26496 NA Unemployment Compensation - Academic Achievement	\$2,686	\$0	\$0	\$0	NA	NA	NA
26496 NA Unemployment Compensation - Instructional Support	\$309	\$0	\$0	\$0	NA	NA	NA
26496 NA Unemployment Compensation - Overhead and Operational	\$362	\$0	\$0	\$0	NA	NA	NA
26496 NA Unemployment Compensation - Non Operational	\$74	\$0	\$0	\$0	NA	NA	NA
26498 NA Severance / Early Retirement Pay - Academic Achievement	\$108,314	\$0	\$0	\$0	NA	NA	NA
Prorated by Fund Total	\$1,161,408	\$0	\$0	\$0	NA	NA	NA